



Office of Missouri State Auditor
Nicole Galloway, CPA

**Monthly Report on Municipal Court
and Revenue Filings
July 2016**

Monthly Report on Municipal Court and Revenue Filings

July 2016

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Jeremiah W. (Jay) Nixon, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for the city with a January 31, 2016, fiscal year end, that was required to file a financial report by July 31, 2016, under Section 105.145, RSMo, and 15 CSR 40-3.030, and, when applicable, a municipal court certification under Section 479.360, RSMo, and 15 CSR 40-3.180. The filing status for the city is presented on page 3 and in Appendix A. This compilation is limited to presenting information submitted to our office. We have not audited the reports submitted and, accordingly, do not express an opinion or any other form of assurance on them.

Section 479.362, RSMo, provides that the State Auditor's Office (SAO) notify the Department of Revenue whether counties, cities, towns, and villages have timely filed under Sections 479.359 and 479.360, RSMo. On March 28, 2016, the Circuit Court of Cole County issued a judgment enjoining the SAO from enforcing the addendum provision of Section 479.359.3, RSMo. The SAO will take no action to enforce the addendum provision pending the outcome of the appeal, and will not be transmitting any information related to the addendum under Section 479.359, RSMo, to the Department of Revenue.

This report also includes the updated filing status for cities, towns, and villages that filed at least one of the items (financial report, addendum, or certification) in July 2016, after their filing deadline. The filing status for these 47 cities, towns, and villages is presented in summary on page 3 and by individual entity in Appendix B, Appendix C, Appendix D, and Appendix E.

Nicole R. Galloway, CPA
State Auditor

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Monthly Report on Municipal Court and Revenue Filings

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Executive Summary

Executive Summary

Section 105.145, RSMo, requires the governing body of each political subdivision in the state to prepare and remit to the state auditor an annual report of financial transactions. 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. However, reports due between August 28, 2015, and November 30, 2015, were allowed to be filed on or before December 31, 2015. The State Auditor's Office (SAO) posts individual annual financial reports to its website. A searchable link is available at <http://auditor.mo.gov>.

Section 479.359.1, RSMo, effective August 28, 2015, requires every county, city, town, and village to annually calculate the percentage of its annual general operating revenue received from fines, bond forfeitures, and court costs for minor traffic violations.

Section 479.359.3 provides that all municipalities file an addendum to the annual financial report containing (1) annual general operating revenue; (2) total revenues from fines, bond forfeitures, and court costs for minor traffic violations; and (3) the percent of annual general operating revenues from fines, bond forfeitures, and court costs for minor traffic violations. On March 28, 2016, the Circuit Court of Cole County issued a judgment enjoining the SAO from enforcing the provisions of Section 479.359.3, RSMo. The SAO will take no action to enforce the addendum provision pending the outcome of the appeal, but has identified entities filing addendums.

Section 479.360, RSMo, effective August 28, 2015, requires every county, city, town, and village that operates a municipal court to file with its annual financial report a certification of substantial compliance with 9 municipal court procedures. This certification must be signed by the municipal court judge. 15 CSR 40-3.180 provides the procedure to file the municipal court certification. Any county, city, town, or village that does not have a municipal court judge is not required to file a certification.

This report includes the filing status for the city with a fiscal year end of January 31, 2016, whose financial report was due by July 31, 2016. This entity did not file a financial statement by the reporting deadline and did not have to file a municipal court certification. No counties had to file within the reporting period of this report.

This report also includes the filing status for 47 cities, towns, and villages that filed at least one of the items (financial report, addendum, or certification) in July 2016, after their filing deadline. Of these entities, 22 filed an annual financial report, 11 filed an addendum, and 28 filed a municipal court certification.

Appendix A
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due July 31, 2016

Fiscal Year Ended January 31, 2016

| Reporting Entity | Filed Annual Financial Report | Filed Addendum* | Filed Certification |
|---------------------|----------------------------------|--------------------|------------------------|
| City of St. Martins | No | — | n/a |
| Total Filed | 0 | 0 | 0 |
| Total Not Filed | 1 | | 0 |
| Total N/A | 0 | | 1 |

* As of March 28, 2016, the Circuit Court of Cole County issued a judgment that enjoined the SAO from enforcing the addendum provision. The SAO will take no action to enforce the addendum provision pending the outcome of the appeal.

n/a Entities without a municipal judge are not required to file a certification.

Appendix B

Status of Cities, Towns, and Villages Required to File Annual Financial Reports

Reports Due June 30, 2016

Filed in July 2016

Fiscal Year Ended December 31, 2015

| Reporting Entity | Filed Annual Financial Report | Filed Addendum* | Filed Certification |
|--------------------------|----------------------------------|--------------------|------------------------|
| City of Bates City | Yes | Yes | ** |
| City of Bridgeton | ** | — | Yes |
| City of Cassville | ** | — | Yes |
| City of Chilhowee | Yes | — | n/a |
| City of Eldon | No | Yes | Yes |
| City of Fremont Hills | Yes | — | n/a |
| City of Galena | No | ** | Yes |
| City of Grain Valley | ** | — | Yes |
| City of Greentop | Yes | — | n/a |
| City of Kimberling City | Yes | Yes | Yes |
| City of Knob Noster | Yes | ** | Yes |
| City of Laclede | Yes | — | n/a |
| City of Lake Lotawana | No | — | Yes |
| City of Lake Ozark | ** | — | Yes |
| City of Lake Waukomis | Yes | ** | ** |
| City of Lincoln | Yes | ** | ** |
| City of Marionville | Yes | Yes | Yes |
| City of Marston | Yes | — | ** |
| City of New Bloomfield | Yes | — | No |
| City of New Madrid | No | Yes | Yes |
| City of Noel | No | Yes | Yes |
| City of Osage Beach | ** | — | Yes |
| City of Parkville | Yes | ** | ** |
| City of Polo | ** | — | Yes |
| City of Reeds Spring | No | — | Yes |
| City of Republic | ** | — | Yes |
| City of Seneca | ** | Yes | Yes |
| City of Southwest City | No | Yes | Yes |
| City of St. Charles | ** | — | Yes |
| City of St. Robert | Yes | Yes | Yes |
| City of Tracy | Yes | — | Yes |
| City of Wheaton | ** | — | Yes |
| Village of Airport Drive | ** | Yes | n/a |
| Village of Country Club | Yes | ** | ** |
| Village of Jameson | Yes | Yes | n/a |
| Village of Mackenzie | ** | — | n/a ³ |
| Total Filed | 17 | 11 | 22 |

* As of March 28, 2016, the Circuit Court of Cole County issued a judgment that enjoined the SAO from enforcing the addendum provision. The SAO will take no action to enforce the addendum provision pending the outcome of the appeal.

** Filed by June 30, 2016

n/a Entities without a municipal judge are not required to file a certification.

3 Officials reported the political subdivision does not have a municipal court.

Appendix C

Status of Cities, Towns, and Villages Required to File Annual Financial Reports

Reports Due April 30, 2016

Filed in July 2016

Fiscal Year Ended October 31, 2015

| Reporting Entity | Filed Annual Financial Report | Filed Addendum* | Filed Certification |
|---------------------|----------------------------------|--------------------|------------------------|
| City of Carterville | No | — | Yes |
| Total Filed | 0 | 0 | 1 |

- * As of March 28, 2016, the Circuit Court of Cole County issued a judgment that enjoined the SAO from enforcing the addendum provision. The SAO will take no action to enforce the addendum provision pending the outcome of the appeal.

Appendix D

Status of Cities, Towns, and Villages Required to File Annual Financial Reports

Reports Due March 31, 2016

Filed in July 2016

Fiscal Year Ended September 30, 2015

| Reporting Entity | Filed Annual Financial Report | Filed Addendum* | Filed Certification |
|------------------------|----------------------------------|--------------------|------------------------|
| City of Branson West | No | — | Yes |
| City of Brookfield | Yes | ** | n/a |
| City of Buckner | No | — | Yes |
| City of Buffalo | ** | *** | Yes |
| City of Festus | *** | — | Yes |
| City of Fredericktown | Yes | ** | ** |
| City of Lake Lafayette | Yes | — | n/a |
| Total Filed | 3 | 0 | 4 |

* As of March 28, 2016, the Circuit Court of Cole County issued a judgment that enjoined the SAO from enforcing the addendum provision. The SAO will take no action to enforce the addendum provision pending the outcome of the appeal.

** Filed by March 31, 2016

*** Filed after March 31, 2016, but before July 1, 2016

n/a Entities without a municipal judge are not required to file a certification.

Appendix E
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due December 31, 2015
Filed in July 2016

| Reporting Entity | Filed Annual Financial Report | Filed Addendum*^ | Filed Certification^ |
|---|----------------------------------|---------------------|-------------------------|
| Fiscal Year Ended April 30, 2015 | | | |
| City of Portageville | Yes | — | *** |
| Fiscal Year Ended June 30, 2015 | | | |
| City of Franklin | ** | — | Yes |
| Town of Huntsdale | Yes | — | n/a |
| Total Filed | 2 | 0 | 1 |

* As of March 28, 2016, the Circuit Court of Cole County issued a judgment that enjoined the SAO from enforcing the addendum provision. The SAO will take no action to enforce the addendum provision pending the outcome of the appeal.

^ 15 CSR 40-3.170 and 15 CSR 40-3.180 have provisions that do not require the use of the SAO addendum and certification forms by cities, towns, or villages with a fiscal year end before August 28, 2015.

** Filed by December 31, 2015.

*** Filed after December 31, 2015, but before July 1, 2016.

n/a Entities without a municipal judge are not required to file a certification.